October 17th, 2011

VIA ELECTRONIC MAIL: stallworth.holly@epa.gov

Attention: **Holly Stallworth, Ph.D.**
Economist and Designated Federal Officer
Clean Air Scientific Advisory Committee (CASAC)
Environmental Protection Agency, Mail Code 1400R
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Comments on the United States Environmental Protection Agency, Office of Atmospheric Programs, report titled 'Accounting Framework for Biogenic CO2 Emissions from Stationary Sources', issued September 2011

DuPont appreciates the opportunity to provide comments on the subject proposed accounting framework. DuPont is currently impacted by the proposed accounting framework based on existing biomass combustion facilities. However, the primary focus of these comments is relative to DuPont's current efforts to develop advanced biofuels such as cellulosic ethanol and biobutanol.

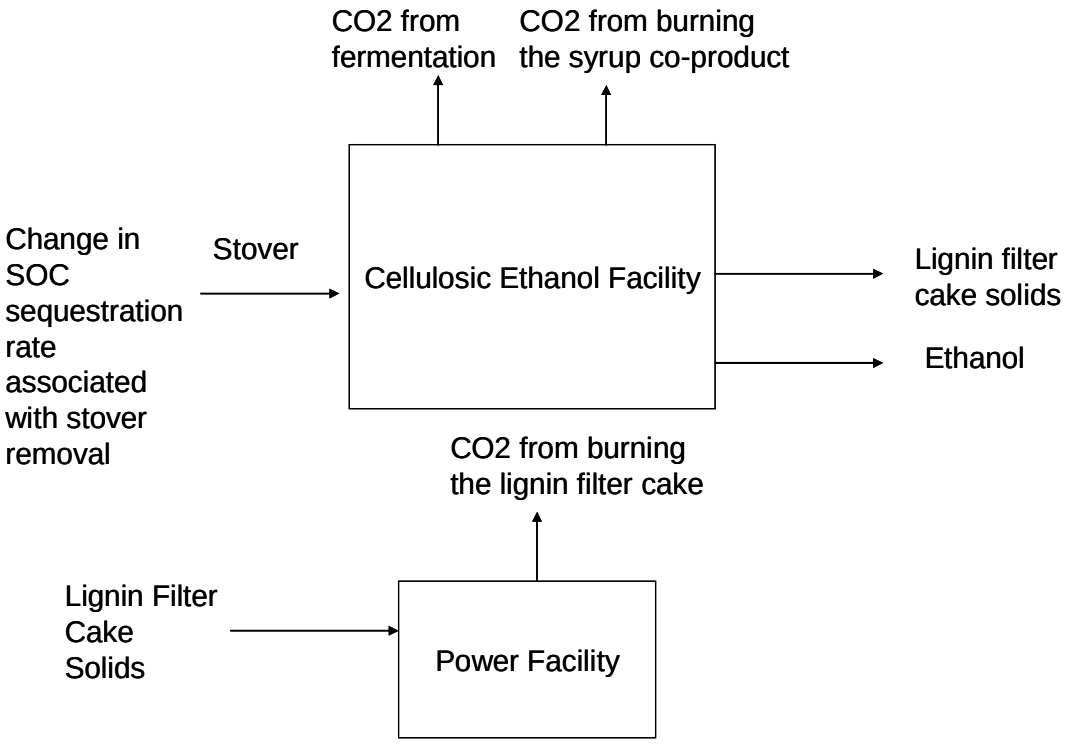
DuPont is an industry leader in providing advantaged products for agricultural energy crops, feedstock processing and advanced biofuels. Our three-part approach to biofuels includes: (1) improving existing ethanol production through differentiated agriculture seed products and crop protection chemicals; (2) developing and supplying new technologies to allow conversion of cellulose to ethanol; and (3) developing and supplying next generation advanced biofuels with improved performance, such as biobutanol.

The complexity and additional requirements proposed by this accounting framework could impose a severe disincentive to advancing the use of sustainable biomass for bioenergy. Such a disincentive could greatly hinder the development, commercialization, and economic viability of innovative processes at the very time these new pathways are needed. We believe there should be significant effort put forth to simplify the approach that would be required for reporting entities.

If the proposed accounting framework is to be required, there are several aspects of the subject report which need further clarity and revision.

1. For the term GROW on page 47, it is suggested to have two different definitions; one for agricultural feedstocks and one for forestry feedstocks, since the meaning and translation is so different between the two.
2. Equation 9 on page 56 should be improved, since it could be interpreted in such a way as to double-count site emissions. When site emissions are reduced (the SITEMIT term) this is the same thing as saying that site sequestration is increased (the SITESEQ term). While in the example, these emissions are not double-counted, the equation could be confusing and lead to misinterpretation.
3. The detailed background information related to the calculated values in Table 4 on page 84 needs to be provided. All of the references which were used to collect the associated information should be included.

4. It appears that the equations and the calculations presented on page 99 for annual net growth and annual removals need to be revised. There should be a term for the carbon content of the feedstock included in these equations and calculations.
5. It is unclear from the information given and the case studies provided how the biogenic CO2 accounting would be accomplished using this framework for two facilities sharing the useful energy of the same supplied biomass. For example, a cellulosic ethanol facility uses corn stover feedstock. This cellulosic ethanol facility produces ethanol, a solid biomass fuel called lignin filter cake, and a liquid biomass fuel called syrup. The lignin filter cake and syrup are co-product biomass streams made primary of lignin and unconverted sugars. The cellulosic ethanol facility burns the syrup on-site for steam and it sells the solid biomass fuel (lignin filter cake) to a local power house to be combusted to produce electricity. How would the accounting be done for these two co-located entities? Could it remain flexible such that the entities could decide between them how to account for biogenic CO2 under the given framework? Or it may be possible to subdivide the system such that only the carbon used by the individual entity is accounted for in that particular entity's calculations. The below figure describes this scenario pictorially, with all of the carbon streams identified.



6. More explanation on page 121 of the 1/7, 2/7, 3/7, 4/7, 5/7, and 6/7 terms needs to be provided in order to better understand this calculation.

Thank you for the opportunity to comment on the proposed accounting framework. Please do not hesitate to contact us if you have any questions about the points above. We will be happy to provide additional detail if necessary.

Sincerely,
Raffaella Cristanetti
DuPont Industrial Biosciences